



Water, Electric, Gas and Sewer Annual Reporting System

WEGS ARS Schedule Overview

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Financial Section:

F-01 Income Statement

1. This Schedule is display only. All fields of this Schedule are derived from other Schedules within the report.

F-02 Income Statement Account Details

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Non-operating Income, Account 421.

F-03 Income From Merchandising, Jobbing & Contract Work (Accts. 415-416)

1. No changes to old format.

F-04 Revenue Subject to Wisconsin Remainder Assessment

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department in data column (d)

F-05 Distribution of Total Payroll - (*For municipal utilities - Classes AB and C only*)

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

F-05 Salaries and Wages - (*For private utilities*)

1. Show total compensation paid each officer during the year, including bonuses and other allowances. Furnish particulars as to bonuses and allowances. Show final distribution of payroll including amount from clearing accounts.
2. If the utility does not have any officers, leave the schedule blank but explain why in the schedule footnotes.

F-06 Full-Time Employees (FTE)

1. Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
2. Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

F-07 Balance Sheet

1. This Schedule is display only. All fields of this Schedule are derived from other Schedules within the report.

F-08 Net Utility Plant

1. Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

F-09 Accumulated Provision for Depreciation of Utility Plant or Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1) - (*For municipal utilities*)

1. Depreciation Accruals (Credits) during the year (111.1): Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

F-09 Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) - (*For private utilities*)

1. Depreciation Accruals (Credits) during the year (110): Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts

F-10 Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) - (*For municipal utilities only*)

1. Depreciation Accruals (Credits) during the year (111.2): Report the amounts charged in the operating sections to Other Income Deductions (426).

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2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

F-11 Net Nonutility Property (Accts 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account

F-12 Accumulated Provisions for Uncollectible Accounts-Cr (Acct 144)

1. No changes to old format.

F-13 Materials and Supplies

1. No changes to old format.

F-14 Unamortized Debt Discount & Expense & Premium on Debt (Accts 181 and 251)

1. Report net discount and expense or premium separately for each security issue.

F-15 Capital Paid in by Municipality (Acct 200) - (*For municipal utilities only*)

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous.
2. Describe fully using other than account titles.

F-16 Capital Stock (Accts. 201 and 204) - (*For private utilities only*)

1. No changes to old format.

F-17 Bonds (Acct 221)

1. Report information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
4. Enter interest rates in decimal form. For example, enter 6.75% as 0.0675.

F-18 Notes Payable & Miscellaneous Long-Term Debt

1. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

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2. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
3. Enter interest rates in decimal form. For example, enter 6.75% as 0.0675.

F-19 Taxes Accrued (Acct 236)

1. No changes to old format.

F-20 Interest Accrued (Acct 237)

1. Report below interest accrued on each utility obligation.
2. Report customer deposits under account 235.

F-21 Contribution in Aid of Construction (Acct 271) - (For private utilities only)

1. No changes to old format.

F-22 Balance Sheet Detail – Other Accounts

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous.
2. Describe fully using other than account titles.
3. If account is not listed in the drop down on right side of Schedule it is because it is derived from another Schedule within report.

F-23 Return on Rate Base Computation

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
4. For municipal utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

F-24 Return on Common Equity Computation - (For private utilities only)

1. Sort data on a corporate basis, not a consolidated basis.
2. The data used in calculating average common equity is based on monthly averages, if available.
3. If monthly averages are not available, use average of beginning and end of year.

F-25 Regulatory Liability – Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) - (For municipal utilities only)

1. No changes to old format.

F-26 Important Changes During the Year

1. No changes to old format.

Water Operating Section:

W-01 Water Operating Revenues and Expenses

1. Self-explanatory.

W-02 Water Operating Revenues - Sales of Water

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. For unmetered sales, report estimated gallons.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include any metered or measured water (i.e. by tank or pool volume). The quantity should be estimated based on size of pipe, flow, feet of frontage, etc. Bulk water sales should be recorded in Account 460 if the quantity is estimated and should be recorded in Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

W-03 Sales for Resale (Acct. 466)

1. Use a separate entry for each delivery point.

W-04 Other Operating Revenues (Water)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).
4. Item descriptions must be unique within an account (no duplicates).
5. There must always be at least one item in each account.
6. If there is more than one item in an account, the default entry (None) must be deleted.
7. Items added by the user must have an amount other than zero.

W-05 Water Operation & Maintenance Expenses

1. Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) must be fully explained in the schedule footnotes.
2. Class C and class D report all expenses in Other Expense (column c)

W-06 Taxes (Acct. 408 - Water) – (For municipal utilities)

1. When allocation of taxes is made between departments, explain method used.

W-06 Taxes (Accts. 408.1 and 409.1) – (For private utilities)

1. If Social Security, Wisconsin Gross Receipts Tax, or PSC Remainder Assessment equal zero, explain why in the schedule footnotes.

W-07 Water Property Tax Equivalent – Detail & Total - (municipal utilities only)

1. If your utility is located in more than one county, the information entered for each county on the “Detail” page will be totaled on the “Total” page.
2. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
3. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
4. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
5. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
6. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
7. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
8. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.
9. If the municipality has NOT authorized a lower amount, leave the cell blank.

W-08 Water Utility Plant in Service - (For private utilities, replaces pages W-08 through W-12 used by municipal utilities)

1. All adjustments, corrections, and reclassifications should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1, combine them into one total and detail by subaccount in the footnotes section

W-08 Water Utility Plant in Service - Plant Financed by Utility or Municipality

1. All adjustments, corrections, and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.

W-09 Water Utility Plant in Service - Plant Financed by Contributions

1. All adjustments, corrections, and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000 (class AB) or \$50,000 (class C) or 10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.

W-10 Water Accumulated Provision for Depreciation – Plant Financed by Utility or Municipality – (class AB only)

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).
3. Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

W-11

Note – This page no longer exists.

W-12 Water Accumulated Provision for Depreciation – Plant Financed By Contributions – (Class CB only)

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).
3. Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

W-13 Age of Main

The data collected for this page will allow the PSC to begin benchmarking age of main on a statewide basis and will support PSC staff's analysis related to the construction authorization and ratemaking processes. This table will include data on feet of main by decade installed:

Pipe Size (a)	Feet of Main										Total (l)	Footnotes (m)
	pre-1900 (b)	1901-1920 (c)	1921-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
4											0	<input type="checkbox"/>
6											0	<input type="checkbox"/>
8											0	<input type="checkbox"/>
Total	0	0	0	0	0	0	0	0	0	0	0	

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range: (Example: 1954-1972)

Describe source of information used to develop data:

Number should match end-of-year total on Page W-21, Water Mains

A utility will create the table by selecting pipe diameter data from a list appearing in a drop-down table (see below). If the pipe diameter value is between those offered in the drop-down list, choose the diameter that is closest to the actual value. Report all pipe that is larger than 72" in diameter in the 72" category.

Add a New Item

Note: When you add a new item, any changes to the existing entries are automatically saved.

Diameter:

The entry has been added to the list.

Sources of data that can be used to complete W-13:

- 1) Asset management, capital improvement, water master plan, or other infrastructure-related documents.
- 2) If these documents are not available, use other information to develop **estimated** figures.
 - a) Year the utility was formed
 - b) Year of initial build-out area
 - c) Year in which new developments, subdivisions, etc. were added.
- 3) If estimated figures are provided, please provide an explanation in the "Describe source of information used to develop data" field.
- 4) Use information from previously filed annual reports. See Page W-21, Water Mains.
- 5) If no documentation is available, contact PSC staff. Staff can run a query of W-21 pages to develop a list of additions and retirements made in the last 20 years. This data will provide a starting point for a utility to better understand the age of its mains.

The feet of main shown in the table should be the feet of main at the end of the year. If the utility did not add or retire main during the year, this table will be unchanged from the prior year.

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You may find that this table includes only a few cells that change from a prior year. For example, if 6" main that was installed in 1950 was replaced in 2015, the number of feet in the interval 1941-1960 on the 6" row will be reduced. The number of feet in the interval 2011-2020 on the 6" row will increase. If no other main were replaced in 2015, none of the other numbers would change from the previous year.

W-14 Sources of Water Supply - Statistics

For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.

1. For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
2. If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

W-15 Water Audit and Other Statistics

1. Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
2. For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
3. If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

W-16 Sources of Water Supply – Well Information

1. Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
2. Do not include abandoned wells on this schedule.
3. All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
4. Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812

W-17 Sources of Water Supply - Intake Information

1. The description for each entry must be unique.

W-18 Pumping & Power Equipment

1. The description for each entry must be unique.

W-19 Reservoirs, Standpipes and Elevated Tanks

1. If a facility name is inaccurate or obsolete click the red X to remove the entry.

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2. Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

W-20 Water Treatment Plant

1. Provide a generic description for (a). Do not give specific address of location.
2. Please select all that apply for (d) and (e). If "Other" is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

W-21 Water Mains

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (e), as a schedule footnote:
 1. Explain how the additions were financed.
 2. If assessed against property owners, explain the basis of the assessments.
 3. If the assessments are deferred, explain.
4. Report all pipe larger than 72" in diameter in the 72" category.

W-22 Utility-Owned Water Service Lines

1. The utility's service line is the pipe extending from the main to and through the curb stop.
2. Explain all reported adjustments as a schedule footnote.
3. Report in column (h) the number of utility-owned service lines included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at the end of the year.
4. For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
5. Report service lines separately by diameter and pipe materials.

W-23 Meters

1. Include in Columns (b), (c), (d) and (e) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

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4. Totals by size in Column (f) should equal same size totals in Column (s).
5. Explain all reported adjustments as schedule footnote.
6. Do not include station or wholesale meters in the meter inventory used to complete these tables.

W-24 Note – This page no longer exists.

W-25 Hydrants and Distribution System Valves

1. Distinguish between fire and flushing hydrants by lead size.
2. Fire hydrants normally have a lead size of 6 inches or greater.
3. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
4. Explain all reported adjustments in the schedule footnotes.
5. Report fire hydrants as within or outside the municipal boundaries.
6. Enter the number of hydrants operated during the year.
7. Enter the number of distribution system valves that exist at the end of the year.
8. Enter the number of distribution system valves that were operated during the year.

W-26 List of All Station and Wholesale Meters

1. Definition of Station Meter is any meter in service not used to measure customer consumption (e.g. meter used to measure total pumping from a well). Station meters require testing at least once every 2 years per Wis. Admin. Code § PSC 185.83.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities. Wholesale meters require periodic testing according to the schedule used for customer meters shown in Wis. Admin. Code § PSC 185.76.
3. Retail customer meters should not be included in this inventory.

W-27 Water Conservation Programs

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

W-28 Water Customers Served

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

1. Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located “Within Muni Boundary” refers to those located inside the jurisdiction that owns the water utility. All other customers should be listed as “Outside Muni Boundary.” This schedule includes a

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drop-down menu for entering information that breaks down customer numbers by county, as well as outside/within the municipal boundary.

W-29 Private Water Service Lines – NEW PAGE

The data provided on this new page will allow the PSC and Wisconsin Department of Natural Resources (DNR) to begin documenting the extent to which private lead service lines are in place across the state. This information will help inform review of utility applications to the PSC for use ratepayer dollars for replacing private lead service lines, and will help DNR develop guidance materials to help utilities comply with federal lead and copper rules. While it can be particularly difficult to obtain accurate information about buried infrastructure that is located on private property, it is important for utilities to begin the process of assembling this data. Commission staff anticipates that the accuracy of this information will improve over time.

Sources of data that can be used to complete W-29:

1. Information from previously filed annual reports can provide a good starting point. See Page W-22, Utility-Owned Service Lines.
2. Asset management, capital improvement, water master plan, or other infrastructure-related documents.
3. Documentation of years in which particular portions of the utility’s service area were developed. Use of particular pipe materials were more common in certain time periods.
4. Historical documents, including any local ordinances that either required or prohibited use of particular pipe material during particular time periods.
5. Information on private service lines collected by the utility as part of its meter replacement, cross-connection inspection, and other activities.

Use the Footnotes section to:

1. Provide an explanation of background information used to develop data.
2. List the number of service lines for which data is unknown. It is expected the Utility will have additional information available in subsequent years, and this number will decline over time.

• The privately owned service line is the pipe from the curb stop to the meter.
 • Explain all reported adjustments in columns(f) as a schedule footnote.
 • Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
 • Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	Footnotes (i)
Galvanized	3/4					0		<input type="checkbox"/> ✖
HDPE	3/4					0		<input type="checkbox"/> ✖
Lead	3/4					0		<input type="checkbox"/> ✖
Copper	3/4					0		<input type="checkbox"/> ✖
Ductile Iron, Lined (late 1960's to present)	6					0		<input type="checkbox"/> ✖
Ductile Iron, Lined (late 1960's to present)	8				5	5		<input type="checkbox"/> ✖
Ductile Iron, Lined (late 1960's to present)	12				1	1		<input type="checkbox"/> ✖
Utility Total						6	6	

Add a New Service Lateral

Note: When you add a new service lateral, any changes to the existing entries are automatically saved.

Pipe Material:

Diameter:

Schedule Status:

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Electric Operating Section:

E-01 Electric Operating Revenues and Expenses

1. Most cells are derived from other Schedules within report.
2. Enter Depreciation Expense in appropriate cell. This is a manually entered field due to transportation or other clearing adjustments.
3. Enter Amortization expense if appropriate.

E-02 Sales of Electricity by Rate Schedule

5. All of your utility's authorized rate schedules will be listed on the opening screen to this schedule.
6. The **Detail** pages for each major customer group allow you to enter the annual billing data for each rate schedule. The billing components available to each rate schedule are preset based on your current tariffs.
7. For the Lighting customer group, each rate schedule has **Additional Detail** in which you should enter in the types and wattages of your street lights and a count of the number of each type you have.

E-03 Electric Other Operating Revenues

1. Revenues relating to each account should be reported. Further, each item within each account should be appropriately described.
2. The reporting criteria is: items (whether on an individual or group basis) greater than \$10,000 (class AB), \$5,000 (class C); all other items of lesser amounts should be grouped together and reported as Miscellaneous.
3. When entering data, please follow the additional "Items to Note" directions on the page.

E-04 Electric Operation & Maintenance Expenses – **REPORTING CHANGE FOR CLASS AB UTILITIES**

1. The utility's classification is a key factor to be consider before completing this schedule.
2. Class AB utilities must distinguish expenses between Labor (Column (b)) and Other (Column (c)).
3. If the utility is categorized as a class C or D, all expenses should be reported in the Other Expense column (i.e. Column (c)).
4. All utilities must fully explain, in a footnote, all annual expense account differences (i.e. the difference between This Year's Total (Column (d)) and Last Year's (Column (e)) that meet the following criteria: greater than 15% and \$10,000 (class AB), greater than 25% and \$5,000 (class C), greater than 30% and \$2,000 (class D).

E-05 Taxes (Acct. 408 – Electric)

1. There are four default tax items on the schedule: Property Tax Equivalent, Social Security, Wisconsin Gross Receipts Tax, and PSC Remainder Assessment.
2. Please note that additional tax items may be added via the "Add a New Tax Item" section.

3. When allocation of taxes is made between departments, please describe the method in a footnote.

E-06 Electric Property Tax Equivalent – Detail

1. Property Tax Equivalent should be reported according to Wis. Stat § 66.0811(2).
2. Tax rates are those that are usually issued in November of the reporting year. The rates are available from the municipal treasurer and should be reported in mills (i.e. to the 6th decimal places).
3. The assessment ratio is also available from the municipal treasurer and, likewise, should be reported to the 6th decimal place.
4. The utility plant first of year balance should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The schedule includes two features: add a new county and footnotes; these features should be used to disclose additional, relevant details.

E-06 Electric Property Tax Equivalent – Total

1. Most cells are derived from other schedules.
2. Enter the tax equivalent reported in the 1994 PSC annual report
3. Property Tax Equivalent is the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless the municipality has authorized a lower amount; in that case, the authorized amount should be reported as the Property Tax Equivalent.
4. If the municipality has authorized a lower amount:
 - a. Enter amount in the appropriate cell. The authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.
5. If the municipality has NOT authorized a lower amount, leave the cell blank.

E-07 Electric Utility Plant in Service - Plant Financed by Utility or Municipality

1. All adjustments, corrections, and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000(class AB) or \$50,000 (class C), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.
5. Enter Column (c) Retirements as a positive number.

E-08 Electric Utility Plant in Service - Plant Financed by Contributions

1. Same as E-07

E-09 Electric Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality – Class AB only

1. Use only accounts listed. If the utility has subaccounts other than accounts 391.1 and 397.1, aggregate them into one total and provide subaccount detail in a schedule footnote.
2. Column (c) **Rate Used** is used for reporting depreciation rates. If more than one depreciation rate is used, report the average rate in Column (c).
 - a. Please enter the depreciation rate in decimal form; for example, 6.75% as .0675.
3. Column (d) **Accruals During Year** is for reporting account-level annual depreciation accrual in dollar terms.
4. Column (e) **Book Cost of Plant Retired** is automatically derived from schedule E-07; nonetheless, please check its accuracy.
5. Column (f) **Cost of Removal** should be entered as positive.
6. Salvage is entered in Column (g).
7. Column (h) **Adjustments Increase or (Decrease)**; All adjustments, corrections and reclassifications should be reported and can be entered as positive or negative as necessary.
 - a. Each Column (h) adjustment should have comprehensive footnotes detailing the nature of the adjustment.
8. The schedule has been programmed to correctly calculate Column (i) balances.

E-10 Electric Accumulated Provision for Depreciation - Plant Financed by Contributions

1. Same as E-09

E-11 Transmission and Distribution Lines

1. This schedule starts with the same default voltages as the prior annual report version. One thing new is the ability to add lines based on your utility's specific distribution system.
2. Lines should be broken out between distribution and transmission according to how the lines are represented on your books. In other words, lines booked under transmission plant accounts should be listed as transmission system, and lines booked under distribution plant accounts should be listed as distribution system.

E-12 Monthly Peak Demand and Energy Usage

This schedule is meant to collect information about your utility's system and its peak loads. First, you should add your system from the dropdown list if it's not already shown on the left side of the screen. If your system name is not included in the dropdown list, please contact the PSC. Once you've added your system, there are three parts to this schedule.

1. The first step is to add a supplier. In the **Suppliers** section, you'll need to pick your wholesale power provider and the type of metering used.
2. The second section, **Monthly Peak Usage**, is the same as on the current Annual Report. Please enter the monthly peak demands for your system, along with the date and time of the peak and the total kilowatt hours delivered to your system in that month.

3. The final section is a new section to the Annual Report. **Monthly Peak Usage by Rate Schedule** is where you should enter the monthly kilowatt hour sales by rate class and the coincident peak demands for each class. The monthly kilowatt hour sales should be available from your utility's billing system, and the Annual Report will check to make sure the total of all 12 month entries for each class matches the annual sales you reported on schedule E-2. Some utilities may not have the information needed to report the class-level coincident peak demands. The coincident peak demand is the total class demand at the time of the monthly system peak reported in the second section. If you have the information for one class, but not the others, please report just for the classes you have.

E-13 Electric Energy Account

This schedule did not change from the old version to the new. Please enter the total kilowatt hours generated by your utility's generation units. One thing different in the new version is that purchased power and sales data pulls from the corresponding schedules.

E-14 Electric Generating Plant Statistics (Large Plants)

E-15 Purchased Power Statistics

E-16 Hydroelectric Generating Plant Statistics (Large Plant)

E-17 Electric Generating Plant Statistics (Small Plants)

E-18 Substation Equipment

E-19 Electric Metering

E-21 Electric Customers Served - **NEW SCHEDULE**

1. List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers.
2. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the utility. All other customers should be listed as "Outside Muni Boundary." This schedule includes a drop-down menu for entering information that breaks down customer numbers by county, as well as outside/within the municipal boundary.

Add a New Municipality

Note: When you add a new municipality, any changes to the existing entries are automatically saved.

County:

Municipality:

Customers EOY:

Customers' Location:

New Field ←

E-22 Low Income and Energy Efficiency Programs

1. Use checkboxes to identify whether you contribute public benefits funds to statewide programs (Focus on Energy and/or DOA Low-Income) or keep funds for commitment to community program. Check the "Voluntary" box in addition if your utility funds programs above the level required by public benefits statutes. This could include funding for voluntary programs, or actions to meet the conditions of legal settlements.
2. Record your efficiency and low-income account balances as of the beginning of the calendar year.
3. Record total Account 253 collections for efficiency and low-income programs during the calendar year. Separate the total between two subcategories:
 - a. Under "Public Benefits Collections," record total collections related to statutory public benefits requirements.
 - b. Under "Additional Collections," record any collections in excess of public benefits requirements.
4. Identify the number of customers whose public benefits billing was affected by the statutory cap on public benefits collections, which prohibits collections in excess of \$750 per month or 3.0 percent of a customer bill, whichever is lesser. Count all customers who were affected in at least one month of the year.
5. Record total Account 186 expenditures for efficiency and low-income programs during the calendar year. Separate the total between two subcategories:
 - a. Under "Statewide Program Contributions", include all payments made to Focus on Energy for Energy Efficiency, and to the Department of Administration for Low-Income Programs.
 - b. Under "Utility Expenditures," include all expenditures on commitment to community programs and additional activities.
6. Record the Net Balance in the efficiency and low-income accounts at the end of the calendar year.

E-23 Electric Meter Consumer Adjustment – **NEW SCHEDULE**

1. A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering

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installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.

2. The report shall show the number and amount of refunds or charges under each of the categories listed above.
3. A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.
4. **NOTE: This Schedule fulfills the requirements under PSC 113.0924(5). A separate April 1st filing is no longer required.**

Gas Operating Section:

G-01 Gas Operating Revenues and Expenses

1. Most cells are derived from other Schedules within report.
2. Enter Depreciation Expense in appropriate cell. This is a manually entered field due to transportation or other clearing adjustments.
3. Enter Amortization expense if appropriate.

G-02 Sales of Gas by Rate Schedule

1. No change to old format. Enter data as appropriate.

G-03 Gas Other Operating Revenues

1. Revenues relating to each account should be reported. Further, each item within each account should be appropriately described.
2. The reporting criteria is: items (whether on an individual or group basis) greater than \$10,000 (class AB), \$5,000 (class C); all other items of lesser amounts should be grouped together and reported as Miscellaneous.
3. When entering data, please follow the additional “Items to Note” directions on the page.

G-04 Gas Operation & Maintenance Expenses - **REPORTING CHANGE FOR CLASS AB UTILITIES**

1. The utility’s classification is a key factor to be consider before completing this schedule.
2. Class AB utilities must distinguish expenses between Labor (Column (b)) and Other (Column (c)).
3. If the utility is categorized as a class C or D, all expenses should be reported in the Other Expense column (i.e. Column (c)).
4. All utilities must fully explain, in a footnote, all annual expense account differences (i.e. the difference between This Year’s Total (Column (d)) and Last Year’s (Column (e)) that meet the following criteria: greater than 15% and \$10,000 (class AB), greater than 25% and \$5,000 (class C), greater than 30% and \$2,000 (class D).

G-05 Taxes (Acct. 408 – Gas)

1. There are four default tax items on the schedule: Property Tax Equivalent, Social Security, Wisconsin Gross Receipts Tax, and PSC Remainder Assessment.
2. Please note that additional tax items may be added via the “Add a New Tax Item” section.
3. When allocation of taxes is made between departments, please describe the method in a footnote.

G-06 Gas Property Tax Equivalent – Detail

1. Property Tax Equivalent should be reported according to Wis. Stat § 66.0811(2).

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2. Tax rates are those that are usually issued in November of the reporting year. The rates are available from the municipal treasurer and should be reported in mills (i.e. to the 6th decimal places).
3. The assessment ratio is also available from the municipal treasurer and, likewise, should be reported to the 6th decimal place.
4. The utility plant first of year balance should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The schedule includes two features: add a new county and footnotes; these features should be used to disclose additional, relevant details.

G-06 Gas Property Tax Equivalent – Total

1. Most cells are derived from other schedules.
2. Enter the tax equivalent reported in the 1994 PSC annual report
3. Property Tax Equivalent is the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless the municipality has authorized a lower amount; in that case, the authorized amount should be reported as the Property Tax Equivalent.
4. If the municipality has authorized a lower amount:
 - a. Enter amount in the appropriate cell. The authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.
5. If the municipality has NOT authorized a lower amount, leave the cell blank.

G-07 Gas Utility Plant in Service - Plant Financed by Utility or Municipality

1. All adjustments, corrections, and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000(class AB) or \$50,000 (class C), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.
5. Enter Column (c) Retirements as a positive number.

G-08 Gas Utility Plant in Service - Plant Financed by Contributions

1. Same as E-07

G-09 Gas Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

1. Use only accounts listed. If the utility has subaccounts other than accounts 391.1 and 397.1, aggregate them into one total and provide subaccount detail in a schedule footnote.
2. Column (c) **Rate Used** is used for reporting depreciation rates. If more than one depreciation rate is used, report the average rate in Column (c).
 - a. Please enter the depreciation rate in decimal form; for example, 6.75% as .0675.
3. Column (d) **Accruals During Year** is for reporting account-level annual depreciation accrual in dollar terms.
4. Column (e) **Book Cost of Plant Retired** is automatically derived from schedule E-07; nonetheless, please check its accuracy.
5. Column (f) **Cost of Removal** should be entered as positive.
6. Salvage is entered in Column (g).
7. Column (h) **Adjustments Increase or (Decrease)**; All adjustments, corrections and reclassifications should be reported and can be entered as positive or negative as necessary.
 - a. Each Column (h) adjustment should have comprehensive footnotes detailing the nature of the adjustment.
8. The schedule has been programmed to correctly calculate Column (i) balances.

G-11 Gas Accumulated Provision for Depreciation - Plant Financed by Contributions

1. Same as G-09

G-13 Gas Customers Served

1. List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers.
2. For purposes of this schedule, customers located “Within Muni Boundary” refers to those located inside the jurisdiction that owns the utility. All other customers should be listed as “Outside Muni Boundary.” This schedule includes a drop-down menu for entering information that breaks down customer numbers by county, as well as outside/within the municipal boundary.

Add a New Municipality

Note: When you add a new municipality, any changes to the existing entries are automatically saved.

County:

Municipality:

Customers EOY:

Customers' Location:

New Field

G-14 Gas Meter Consumer Adjustment – NEW SCHEDULE

1. A classified record shall be kept of the number and amount of refunds and charges made because of inaccurate meters, stopped or broken meters, faulty or incorrect metering installations, failure to apply appropriate multipliers or application of incorrect multipliers, misapplication of rates, fraud or theft of service and other erroneous billing.
2. The report shall show the number and amount of refunds or charges under each of the categories listed above.
3. A record shall also be kept of the complaint or customer requested tests made and the total number for the year included in this report.
4. **NOTE: This Schedule fulfills the requirements under PSC 113.0924(5). A separate April 1st filing is no longer required.**

Sewer Operating Section:

S-01 Sewer Operating Revenues and Expenses

1. Self-explanatory.

S-02 Sewage Operating Revenues

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

S-03 High Strength Contributors

1. A high strength contributor is usually one with waste stronger than 250 mg/l for B.O.D., 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for B.O.D., suspended solids and phosphorus used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

S-04 Sewer Other Operating Revenues

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. Item descriptions must be unique within an account (no duplicates).
4. There must always be at least one item in each account.
5. If there is more than one item in an account, the default entry (None) must be deleted.
6. Items added by the user must have an amount other than zero.

S-05 Sewer Operation & Maintenance Expenses

1. Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
2. Class C and class D report all expenses in Other Expense (column c)

S-06 Taxes (Acct. 408 - Sewer)

1. When allocation of taxes is made between departments, explain method used.

S-07 Sewer Utility Plant in Service - Plant Financed by Utility

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000(class AB), \$50,000 (class C), and \$10,000 (class D) explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.

S-08 Sewer Utility Plant in Service - Plant Financed by Contributions

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Adjustments - Column (e).
2. All entries reported in Adjustments should be explained fully in the footnotes section.
3. For each account over \$100,000(class AB) or \$50,000 (class C), and \$10,000 (class D) explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in the footnotes section.

S-09 Sewer Service Laterals

1. This page should only be completed if the utility owns the sewer laterals. Typically the customer owns the sewer lateral from the main to the point of connection to the building. In such cases this page should not be completed.
2. Explain all reported adjustments as a schedule footnote.
3. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
4. For services added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
5. Report services separately by diameter; pipe materials do not need to be specified.

S-10 Sewer Mains

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.